

REG-33-013 BURDEN OF PROOF

013.01 The burden of proof in any proceeding shall be on the taxpayer or permitholder except for the following issues wherein the burden of proof shall be on the Commissioner:

013.01A Whether the petitioner has been guilty of fraud with attempt to evade tax,

013.01B Whether the petitioner is liable as the transferee of property of a taxpayer (the burden of proof on the issue of the transferor's liability remains with the petitioner),

013.01C Whether the petitioner is liable for any increase in a deficiency which is proposed after a notice of deficiency was mailed and after a protest was filed, except that the burden of proof on issues relating to increases resulting from changes or corrections of federal taxable income reportable under Section 77-2775, R.R.S. 1943, shall remain with the petitioner if the Commissioner had no notice of the federal change when he mailed the notice of deficiency,

013.01D Whether a responsible corporate officer has willfully failed to pay tax due from the corporation.

(Sections 77-303(2), 77-2703, 77-2711(1)(a), 77-2714, 77-2781, 77-27,119, and 84-909, R.R.S. 1943. September 15, 1975.)